



Quarterly Summary of Federal, State, and Local Tax Revenue

JANUARY-MARCH 1992

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Tax collections of Federal, State, and local governments totaled \$1,190.8 billion during the 12 months ending March 1992, an increase of 3.5 percent from the amount collected during the 12 months ending March 1991. Federal tax collections were \$652.3 billion, up 2.1 percent during this period. State tax collections totaled \$322.1 billion, up 4.6 percent this period, and local government taxes amounted to \$216.4 billion, an increase of 6.7 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending March 1992 and March 1991.

During the first quarter of calendar year 1992, collections of Federal, State, and local taxes amounted to \$275.6 billion. Compared to the corresponding quarter of 1991, this is an increase of \$18.7 billion or 7.3 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

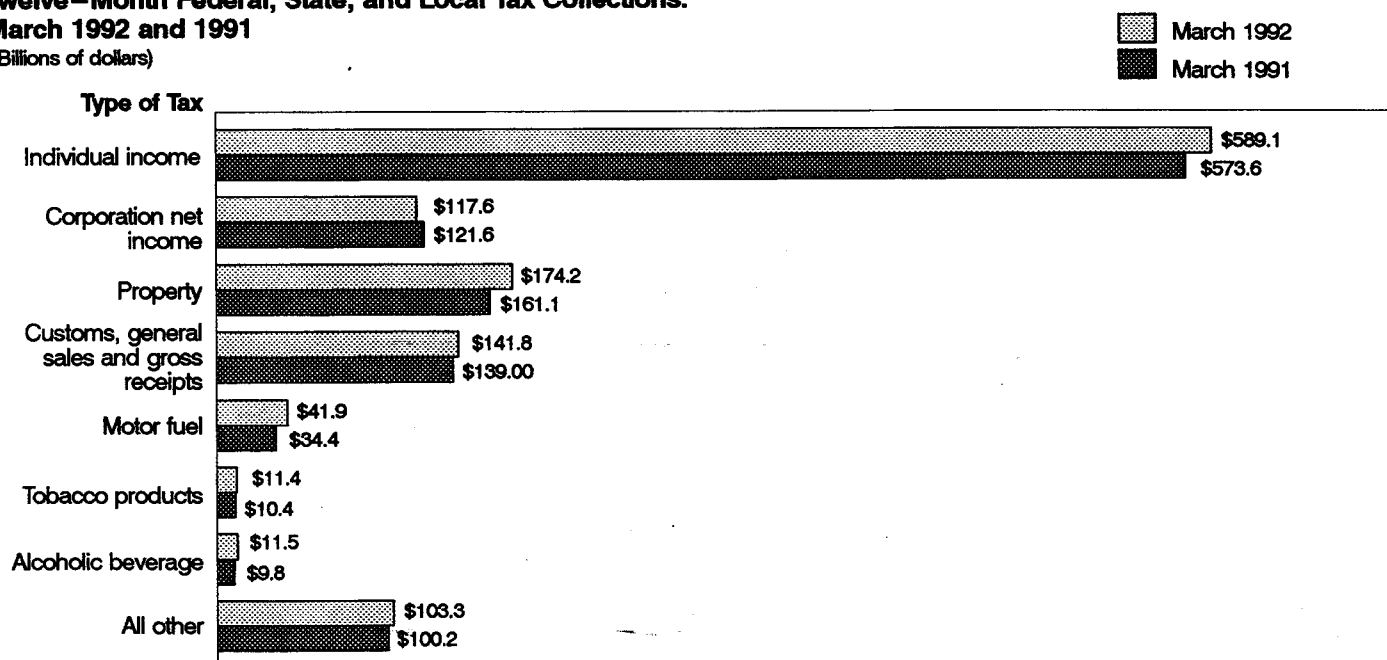
CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1992 these Federal "taxes" amounted to \$97.9 billion. (See appendix B). Included, however, are all receipts

Figure 1.

Twelve-Month Federal, State, and Local Tax Collections: March 1992 and 1991

(Billions of dollars)



from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 9.0 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1991* and *State Government Finances: 1991*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1989-90*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1992 and 1991

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending March— (million dollars)		Percent change
	1992	1991	
Total	\$1,190,764	\$1,149,981	3.5
Individual income	589,095	573,569	2.7
Corporation net income	117,590	121,559	-3.3
Property	174,210	161,144	8.1
Customs, general sales and gross receipts	141,762	138,953	2.0
Motor fuel	41,852	34,376	21.7
Tobacco product sales	11,361	10,418	9.1
Alcoholic beverage sales	11,545	9,802	17.8
All other	103,349	100,160	3.2

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1992 and Prior Periods

(In million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1992											
1st quarter.....	275,560	136,643	138,917	129,730	21,687	46,472	36,823	10,613	2,554	2,618	25,063
1991											
4th quarter	300,675	157,287	143,388	139,313	29,033	55,807	35,993	10,654	3,031	3,081	23,763
3rd quarter	286,630	163,870	122,760	146,258	26,745	38,153	33,461	10,540	2,807	2,873	25,793
2nd quarter	327,899	194,486	133,413	173,794	40,125	33,778	35,485	10,045	2,969	2,973	28,730
1st quarter	256,820	125,823	130,997	117,399	24,085	43,028	35,014	8,457	2,506	2,442	23,889
1990											
4th quarter	291,529	156,703	134,826	138,702	29,830	52,386	33,933	9,145	2,696	2,651	22,186
3rd quarter	272,380	155,800	116,580	140,795	26,003	34,537	34,742	8,684	2,735	2,185	22,699
2nd quarter	329,252	200,774	128,478	176,673	41,641	31,193	35,264	8,090	2,481	2,524	31,386
1st quarter.....	258,435	130,656	127,779	124,487	22,473	40,268	36,133	8,209	2,311	2,095	22,459
1989											
4th quarter	271,410	145,471	125,939	130,390	26,704	47,544	33,342	8,308	2,568	2,482	20,072
3rd quarter	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter.....	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter.....	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
12 MONTHS ENDING											
March 1992	1,190,764	652,286	538,478	589,095	117,590	174,210	141,762	41,852	11,361	11,545	103,349
December 1991	1,172,024	641,466	530,558	576,764	119,988	170,766	139,953	39,696	11,313	11,369	102,175
September 1991.....	1,162,878	640,882	521,996	576,153	120,785	167,345	137,893	38,187	10,978	10,939	100,598
June 1991	1,148,628	632,812	515,816	570,690	120,043	163,729	139,174	36,331	10,906	10,251	97,504
March 1991	1,149,981	639,100	510,881	573,569	121,559	161,144	138,953	34,376	10,418	9,802	100,160
December 1990	1,151,596	643,933	507,663	580,657	119,947	158,384	140,072	34,128	10,223	9,455	98,730
September 1990	1,131,477	632,701	498,776	572,345	116,821	153,542	139,481	33,291	10,095	9,286	96,616
June 1990	1,121,489	627,818	493,671	565,874	120,028	152,003	137,827	32,884	9,760	9,367	93,746
March 1990	1,117,950	627,193	490,757	563,089	124,847	149,457	138,942	32,756	9,846	9,179	89,834
December 1989	1,100,020	618,138	481,882	553,777	125,057	145,937	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1992 and Prior Periods

(In million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1992											
1st quarter	136,643	102,167	15,954	4,093	5,001	1,101	1,673	1,928	1,258	2,542	926
1991											
4th quarter	157,287	113,041	24,406	4,449	4,944	1,408	2,136	1,986	1,339	2,664	914
3rd quarter	163,870	120,942	21,656	4,295	4,940	1,216	1,948	1,914	2,583	2,857	1,519
2nd quarter	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st quarter	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th quarter	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	^a 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	^a 864	1,295	1,749	^a 452	1,908	^a 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
12 MONTHS ENDING											
March 1992	652,286	478,440	93,884	16,540	19,423	5,091	7,759	7,628	6,377	11,152	5,992
December 1991	641,466	466,372	97,061	16,282	17,788	5,094	7,621	7,368	6,905	11,152	5,823
September 1991	640,882	467,649	98,086	16,022	16,619	4,782	7,226	7,287	6,249	11,139	5,823
June 1991	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1992 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER 1992												
1st quarter.....	138,917	81,016	57,901	27,563	5,733	46,472	32,730	5,612	1,453	945	3,311	15,098
1991												
4th quarter.....	143,388	77,856	65,532	26,272	4,627	55,807	31,544	5,710	1,623	945	2,651	14,209
3rd quarter.....	122,760	74,729	48,031	25,316	5,089	38,153	29,166	5,600	1,591	925	2,857	14,063
2nd quarter.....	133,413	88,488	44,925	31,504	8,257	33,778	31,782	5,507	1,603	971	3,292	16,719
1st quarter.....	130,997	77,100	53,897	27,300	4,954	43,028	31,179	5,091	1,402	907	3,114	14,022
1990												
4th quarter.....	134,826	73,047	61,779	24,384	4,399	52,386	29,744	5,370	1,600	910	2,585	13,448
3rd quarter.....	116,580	71,468	45,112	24,407	4,994	34,537	30,308	5,229	1,541	895	2,633	12,036
2nd quarter.....	128,478	86,378	42,100	31,192	8,140	31,193	31,204	5,161	1,501	907	3,255	15,925
1st quarter.....	127,779	76,212	51,567	26,439	5,469	40,268	32,040	4,906	1,365	870	2,948	13,474
1989												
4th quarter.....	125,939	68,315	57,624	23,065	4,711	47,544	29,106	4,900	1,420	861	2,461	11,871
3rd quarter.....	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd quarter.....	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter.....	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter.....	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter.....	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter.....	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter.....	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter.....	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter.....	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter.....	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter.....	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
12 MONTHS ENDING												
March 1992.....	538,478	322,089	216,389	110,655	23,706	174,210	125,222	22,429	6,270	3,786	12,111	60,089
December 1991.....	530,558	318,173	212,385	110,392	22,927	170,766	123,671	21,908	6,219	3,748	11,914	59,013
September 1991.....	521,996	313,364	208,632	108,504	22,699	167,345	121,871	21,568	6,196	3,713	11,848	58,252
June 1991.....	515,816	310,103	205,713	107,595	22,604	163,729	123,013	21,197	6,146	3,683	11,624	56,225
March 1991.....	510,881	307,993	202,888	107,283	22,487	161,144	122,435	20,851	6,044	3,619	11,587	55,431
December 1990.....	507,663	307,105	200,558	106,422	23,002	158,384	123,296	20,666	6,007	3,582	11,421	54,883
September 1990.....	498,776	302,373	196,403	105,103	23,314	153,542	122,658	20,196	5,827	3,533	11,297	53,306
June 1990.....	493,671	299,105	194,566	103,679	23,409	152,003	121,603	19,912	5,713	3,475	11,168	52,709
March 1990.....	490,757	296,986	193,771	102,630	24,544	149,457	122,508	19,691	5,615	3,459	11,055	51,798
December 1989.....	481,882	292,636	189,246	101,543	25,169	145,937	119,143	19,140	5,505	3,418	10,913	51,114
September 1989.....	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989.....	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989.....	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988.....	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988.....	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988.....	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988.....	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987.....	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987.....	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987.....	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987.....	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1989-90. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1992 and Prior Periods

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending March			Area	Area population, 1990 ¹	Collections, 12 months ending March		
		1992	1991	Percent change			1992	1991	Percent change
ALABAMA					GEORGIA				
Jefferson County	651,525	207.6	210.2	-1.2	Cobb County	447,745	308.9	246.2	25.5
Mobile County	378,643	89.1	71.1	25.2	De Kalb County	545,837	432.2	414.1	4.4
ARIZONA					Fulton County				
Maricopa County	2,122,101	1,595.0	1,523.4	4.7	HAWAII				
Pima County	666,880	425.0	410.0	3.7	Honolulu County				
ARKANSAS					ILLINOIS				
Pulaski County	349,660	146.6	119.1	23.1	Cook County	5,105,067	5,471.2	5,045.4	8.4
CALIFORNIA					Du Page County				
Alameda County	1,279,182	776.5	731.9	6.1	Kane County	317,471	262.1	229.3	14.3
Contra Costa County	803,732	727.7	664.2	9.6	Lake County	516,418	613.2	542.5	13.0
Fresno County	667,490	306.3	278.7	9.9	St. Clair County	262,852	104.3	100.6	3.7
Kern County	543,477	(NA)	433.6	(NA)	Will County	357,313	303.7	271.2	12.0
Los Angeles County	8,863,164	5,964.1	5,263.5	13.3	Winnebago County	252,913	148.4	132.3	12.2
Monterey County	355,660	(NA)	(NA)	(NA)	INDIANA				
Orange County	2,410,556	1,972.7	1,801.3	9.5	Allen County	300,836	182.7	162.9	12.2
Riverside County	1,170,413	(NA)	(NA)	(NA)	Lake County	475,594	395.7	362.1	9.3
Sacramento County	1,041,219	522.3	416.7	25.4	Marion County	797,159	(NA)	(NA)	(NA)
San Diego County	2,498,016	1,554.5	1,428.3	8.8	IOWA				
San Francisco County	723,959	608.0	553.2	9.9	Polk County	327,140	281.7	269.5	4.5
San Joaquin County	480,628	237.4	212.6	11.7	KANSAS				
San Mateo County	649,623	574.9	525.3	9.4	Johnson County	355,054	378.3	373.7	1.2
Santa Barbara County	369,608	231.6	216.0	7.2	Sedgwick County	403,662	337.1	305.4	10.4
Santa Clara County	1,497,577	1,267.1	1,191.1	6.4	KENTUCKY				
Solano County	340,421	199.0	180.6	10.2	Jefferson County	664,937	265.3	249.6	6.3
Sonoma County	388,222	269.2	261.0	3.2	LOUISIANA				
Stanislaus County	370,522	169.5	152.5	11.2	East Baton Rouge Parish	380,105	95.5	93.7	1.9
Tulare County	311,921	113.5	103.5	9.6	Jefferson Parish	448,306	155.5	171.3	-9.2
Ventura County	669,016	491.4	453.5	8.4	Orleans Parish	496,938	209.9	187.0	12.2
COLORADO					MARYLAND				
Adams County	265,038	163.7	167.5	-2.3	Anne Arundel County	427,239	274.4	245.5	11.8
Arapahoe County	391,511	326.7	323.6	.9	Baltimore County	692,134	420.7	399.4	5.3
Denver County	467,610	348.6	348.1	.2	Baltimore City	736,014	456.9	430.9	6.0
El Paso County	397,014	219.5	257.2	-14.6	Montgomery County	757,027	778.8	720.8	8.0
Jefferson County	438,430	280.6	281.2	-2	Prince George's County	729,268	491.1	431.1	13.9
CONNECTICUT					MASSACHUSETTS				
Fairfield County	827,645	1,359.2	1,179.8	15.2	Bristol County	506,325	285.2	263.9	8.0
Hartford County	851,783	1,082.7	1,034.0	4.7	Essex County	670,080	566.7	564.4	.4
New Haven County	804,219	870.1	808.3	7.6	Hampden County	456,310	260.7	254.2	2.6
New London County	254,957	267.6	242.7	10.3	Middlesex County	1,398,468	1,426.0	1,296.6	10.0
DELAWARE					Norfolk County				
New Castle County	441,946	(NA)	157.2	(NA)	Plymouth County	616,087	615.8	547.1	12.5
DISTRICT OF COLUMBIA					Plymouth County				
Washington, DC	606,900	931.3	836.5	11.3	Suffolk County	435,276	343.3	295.7	16.1
FLORIDA					Suffolk County				
Brevard County	398,978	245.0	215.0	13.9	Worcester County	663,906	(NA)	(NA)	(NA)
Broward County	1,255,488	1,185.4	1,106.2	7.2	MICHIGAN				
Dade County	1,937,094	1,604.7	1,524.2	5.3	Genesee County	709,705	389.7	372.5	4.6
Duval County	672,971	406.5	372.0	9.3	Ingham County	430,459	370.4	335.9	10.3
Escambia County	262,798	91.5	84.6	8.2	Kent County	281,912	160.3	138.1	16.1
Hillsborough County	834,054	625.5	569.7	9.8	Macomb County	500,631	461.0	387.4	19.0
Lee County	335,113	355.3	312.0	13.9	Oakland County	717,400	751.9	597.4	25.9
Orange County	677,491	667.9	578.4	15.5	Washtenaw County	1,083,592	1,560.8	1,430.6	9.1
Palm Beach County	863,518	1,273.2	1,057.0	20.5	Wayne County	282,937	310.1	286.4	8.3
Pinellas County	851,659	623.8	588.7	6.0	MINNESOTA				
Polk County	405,382	183.5	175.0	4.8	Dakota County	2,111,687	1,933.2	1,817.9	6.3
Sarasota County	277,776	265.9	227.0	17.1	Hennepin County	275,227	(NA)	220.7	(NA)
Volusia County	370,712	264.2	257.9	2.4	Ramsey County	1,032,431	1,346.4	1,224.7	9.9
						485,765	470.2	424.2	10.8

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1992 and Prior Periods—Continued

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending March			Area	Area population, 1990 ¹	Collections, 12 months ending March		
		1992	1991	Percent change			1992	1991	Percent change
MISSISSIPPI					OKLAHOMA				
Hinds County.....	254,441	133.4	124.2	7.4	Oklahoma County.....	599,611	202.0	206.8	-2.3
MISSOURI					Tulsa County.....	503,341	230.1	202.2	13.8
Jackson County.....	633,232	366.3	358.1	2.3	OREGON				
St. Louis County.....	993,529	767.4	716.3	7.1	Clackamas County.....	278,850	268.2	246.6	8.8
St. Louis City.....	396,685	165.0	161.8	2.0	Lane County.....	282,912	231.3	237.7	-2.7
NEBRASKA					Multnomah County.....	583,887	649.2	655.7	-1.0
Douglas County.....	416,444	307.6	319.0	-3.6	Washington County.....	311,554	355.1	325.4	9.1
NEVADA					PENNSYLVANIA				
Clark County.....	741,459	309.8	261.3	18.6	Allegheny County.....	1,336,449	(NA)	(NA)	(NA)
NEW HAMPSHIRE					Berks County.....	336,523	154.6	145.3	6.4
Hillsborough County.....	336,073	394.1	394.3	-1	Bucks County.....	541,174	440.8	402.8	9.4
NEW JERSEY					Chester County.....	376,396	138.1	121.1	14.0
Bergen County.....	825,380	1,289.9	1,264.9	2.0	Delaware County.....	547,651	286.6	259.9	10.2
Burlington County.....	395,066	370.3	376.4	-1.6	Erie County.....	275,572	131.1	136.6	-4.0
Camden County.....	502,824	511.2	491.4	4.0	Lancaster County.....	422,822	90.2	88.4	2.1
Essex County.....	778,206	934.1	909.3	2.7	Lehigh County.....	291,130	193.5	186.8	3.6
Hudson County.....	553,099	571.5	606.5	-5.8	Luzerne County.....	328,149	115.7	109.6	5.6
Mercer County.....	325,824	396.2	366.9	8.0	Montgomery County.....	678,111	538.7	485.5	11.0
Middlesex County.....	671,780	892.9	909.2	-1.8	Philadelphia County.....	1,585,577	764.9	682.8	12.0
Monmouth County.....	553,124	764.4	863.9	-11.5	Westmoreland County.....	370,321	177.0	156.0	13.5
Morris County.....	421,353	701.9	652.9	7.5	York County.....	339,574	170.1	149.0	14.2
Ocean County.....	433,203	513.4	572.8	-10.4	RHODE ISLAND				
Passaic County.....	453,060	481.1	477.3	.8	Providence County.....	596,270	512.0	454.6	12.6
Union County.....	493,819	655.8	652.5	.5	SOUTH CAROLINA				
NEW MEXICO					Charleston County.....	295,039	173.9	176.8	-1.6
Bernalillo County.....	480,577	150.7	148.9	1.3	Greenville County.....	320,167	174.8	148.7	17.6
NEW YORK					Richland County.....	285,720	154.3	148.5	3.9
Albany County.....	292,594	227.8	239.2	-4.8	TENNESSEE				
Dutchess County.....	259,462	296.7	279.8	6.0	Davidson County.....	510,784	259.4	258.2	.5
Erie County.....	968,532	1,045.9	877.2	19.2	Hamilton County.....	285,536	140.1	139.3	.6
Monroe County.....	713,968	788.7	738.4	6.8	Knox County.....	335,749	(NA)	123.4	(NA)
Nassau County.....	1,287,348	2,369.2	2,274.3	4.2	Shelby County.....	826,330	364.1	310.0	17.5
New York City.....	7,322,564	7,955.8	7,305.3	.1	TEXAS				
Oneida County.....	250,836	199.4	178.8	11.5	Bexar County.....	1,185,394	528.4	694.8	-24.0
Onondaga County.....	468,973	516.3	468.1	10.3	Cameron County.....	260,120	84.4	84.9	-.6
Orange County.....	307,647	340.2	294.4	15.5	Dallas County.....	1,852,810	1,745.6	1,781.1	-2.0
Rockland County.....	265,475	475.4	461.4	3.0	El Paso County.....	591,610	281.8	254.1	10.9
Suffolk County.....	1,321,864	2,094.2	1,931.7	8.4	Harris County.....	2,818,199	2,084.5	1,669.4	24.9
Westchester County.....	874,866	1,569.5	1,514.1	3.7	Hidalgo County.....	383,545	119.5	112.2	6.5
NORTH CAROLINA					Nueces County.....	291,145	242.6	205.4	18.1
Cumberland County.....	274,566	75.6	68.3	10.8	Tarrant County.....	1,170,103	(NA)	576.4	(NA)
Forsyth County.....	265,878	153.5	141.4	8.6	Travis County.....	576,407	499.1	455.5	9.6
Guilford County.....	347,420	209.0	200.8	4.1	UTAH				
Mecklenburg County.....	511,433	366.5	336.3	9.0	Salt Lake County.....	725,956	388.9	375.4	3.6
Wake County.....	423,380	280.6	266.1	5.5	Utah County.....	263,590	(NA)	68.7	(NA)
OHIO					VIRGINIA				
Butler County.....	291,479	129.9	146.0	-11.0	Fairfax County.....	818,584	1,239.8	1,012.0	22.5
Cuyahoga County.....	1,412,140	1,092.4	1,057.4	3.3	Norfolk City.....	261,229	119.4	116.7	2.3
Franklin County.....	961,437	848.0	722.0	17.4	Virginia Beach City.....	393,069	218.9	210.6	4.0
Hamilton County.....	866,228	704.2	579.7	21.5					
Lorain County.....	271,126	144.0	138.8	3.7					
Lucas County.....	462,361	306.2	289.6	5.7					
Mahoning County.....	264,806	115.5	111.3	3.8					
Montgomery County.....	573,809	(NA)	330.7	(NA)					
Stark County.....	367,585	163.0	160.3	1.7					
Summit County.....	514,990	279.8	308.9	-9.4					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1992 and Prior Periods—Continued

(In million dollars)

Area	Area population 1990 ¹	Collections, 12 months ending March			Area	Area population 1990 ¹	Collections, 12 months ending March		
		1992	1991	Percent change			1992	1991	Percent change
WASHINGTON					WISCONSIN				
King County	1,507,319	1,180.5	1,023.4	15.3	Dane County	367,085	350.0	327.5	6.9
Pierce County	586,203	303.1	267.6	13.3	Milwaukee County	959,275	910.9	870.2	4.7
Snohomish County	465,642	268.5	229.0	17.3	Waukesha County	304,715	379.5	363.1	4.5
Spokane County	361,364	160.0	150.9	6.1					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1990 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: March 1992 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1992 (thousand dollars)	12-month periods			1st quarter 1992 (thousand dollars)	12-month periods		
		Year ending March 1992 (thousand dollars)	Percent change from—			Year ending March 1992 (thousand dollars)	Percent change from—	
			Year ending December 1991	Year ending March 1991			Year ending December 1991	Year ending March 1991
United States, Total ²	81,014,785	322,071,151	1.2	4.6	26,941,305	105,395,355	1.1	2.9
Alabama	1,049,683	4,013,435	1.1	2.7	266,624	1,084,418	1.1	2.6
Alaska	358,916	1,918,828	-2.6	12.3	(X)	(X)	(X)	(X)
Arizona	1,098,278	4,879,209	-.1	7.5	542,460	2,062,266	1.3	3.5
Arkansas	637,938	2,545,398	1.5	9.2	255,759	998,474	4.5	15.2
California	10,913,136	44,569,013	-1.4	-2.2	3,817,520	14,302,206	-1.0	-1.4
Colorado	441,573	3,029,358	-8.3	-3.1	229,489	884,704	1.9	5.3
Connecticut	1,519,053	5,881,517	5.0	14.2	481,729	2,418,803	-3.9	-3.9
Delaware	373,814	1,268,933	6.0	9.9	(X)	(X)	(X)	(X)
Florida	3,967,144	14,042,284	1.9	2.7	2,397,984	8,365,777	3.0	1.6
Georgia	1,808,814	7,164,279	.9	-	661,903	2,658,494	1.0	-.1
Hawaii	678,184	2,651,638	-.7	4.0	338,289	1,280,120	-.6	-.2
Idaho	265,540	1,263,334	.3	9.1	95,000	417,511	.1	4.5
Illinois	3,374,390	13,434,893	.3	.6	987,617	4,208,491	-.6	1.5
Indiana	1,572,849	6,291,009	.9	1.7	690,394	2,559,455	3.7	-1.1
Iowa	947,770	3,577,330	1.2	5.0	245,058	998,434	1.0	2.8
Kansas	626,687	2,857,988	-1.2	5.6	231,785	943,043	-.3	3.6
Kentucky	1,675,834	5,210,840	10.3	10.0	337,251	1,286,854	1.9	4.3
Louisiana	946,351	4,407,001	1.0	4.3	364,403	1,484,640	4.9	22.0
Maine	367,031	1,594,109	2.0	1.5	134,308	552,617	5.0	11.7
Maryland	1,586,291	6,561,540	.1	3.2	375,282	1,535,025	-2.7	-1.3
Massachusetts	2,523,669	9,776,634	.9	2.7	471,172	1,945,859	.3	2.6
Michigan	2,572,278	10,767,093	-2.6	-2.5	778,197	3,056,657	-2.7	.9
Minnesota	1,824,959	7,254,979	2.6	4.8	526,432	2,111,110	2.8	10.9
Mississippi	615,882	2,513,137	1.0	1.8	282,410	1,139,325	1.3	1.7
Missouri	1,224,952	5,117,465	1.2	.5	465,164	1,906,088	1.2	1.7
Montana	215,646	881,105	-.8	-6.1	(X)	(X)	(X)	(X)
Nebraska	483,917	1,874,678	1.9	10.4	170,692	661,408	2.3	12.4
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	156,776	647,074	2.6	6.4	(X)	(X)	(X)	(X)
New Jersey	2,742,305	12,584,978	2.6	11.8	906,184	4,030,314	.1	4.6
New Mexico	636,765	2,267,953	7.9	12.4	244,204	969,222	3.7	8.1
New York ³	8,238,805	30,273,988	.3	6.6	1,481,896	6,037,163	.1	5.0
North Carolina	2,033,231	8,279,592	.9	5.7	530,047	2,022,432	7.7	18.2
North Dakota	146,328	674,113	-5.6	-8.5	44,716	221,701	-3.9	-4.1
Ohio	3,224,061	12,000,779	1.9	4.3	926,669	3,682,848	2.0	3.1
Oklahoma	933,670	3,910,623	-.3	4.0	234,115	969,446	-.3	3.2
Oregon	764,792	3,271,868	3.4	12.4	(X)	(X)	(X)	(X)
Pennsylvania	4,712,226	16,483,216	14.1	27.0	1,168,971	4,377,973	3.5	3.8
Rhode Island	317,697	1,275,035	-.1	.7	91,084	401,659	-2.3	-4.7
South Carolina	861,360	3,817,635	-.4	-5.2	344,525	1,349,429	1.4	-7.3
South Dakota	136,161	540,347	2.9	6.2	61,440	252,653	.9	3.6
Tennessee	1,129,617	4,411,281	2.6	3.8	612,653	2,460,139	2.3	4.1
Texas	4,045,023	15,484,848	-3.1	.1	2,206,389	8,471,281	1.5	6.0
Utah	509,746	1,964,651	7.6	12.5	235,884	766,295	3.6	11.1
Vermont	186,837	759,840	4.5	11.3	41,992	149,697	6.5	15.3
Virginia	1,562,430	6,994,041	1.0	3.1	394,677	1,553,533	1.1	-.8
Washington	2,105,924	9,123,228	2.2	17.2	1,262,377	4,935,679	1.9	4.9
West Virginia	573,708	2,318,893	.6	-	211,579	777,051	.5	-3.7
Wisconsin	1,775,823	7,318,298	2.5	9.0	515,437	2,094,606	1.9	3.9
Wyoming	111,152	661,055	3.6	10.1	49,847	195,337	4.7	14.9
Exhibit: Dist. Of Columbia ..	631,992	2,465,836	2.8	3.8	107,184	455,481	-1.5	-4.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1992 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1992 (thousand dollars)	12-month periods			1st quarter 1992 (thousand dollars)	12-month periods		
		Year ending March 1992 (thousand dollars)	Percent change from —			Year ending March 1992 (thousand dollars)	Percent change from—	
			Year ending December 1991	Year ending March 1991			Year ending December 1991	Year ending March 1991
United States, Total ²	5,442,544	21,752,710	2.4	7.5	1,404,652	6,077,767	.9	4.0
Alabama	71,484	295,445	1.4	1.0	15,426	67,395	— .8	— 2.3
Alaska	10,370	49,007	7.5	32.2	2,740	15,589	— 7.3	— 9.1
Arizona	95,962	372,023	1.6	8.0	13,340	52,901	.9	4.7
Arkansas	74,001	291,383	5.6	35.8	15,100	64,043	3.0	5.9
California	548,027	2,209,052	1.7	22.9	172,536	724,735	— .1	— 5.2
Colorado	81,377	357,764	— .2	10.3	12,567	60,929	— .5	1.0
Connecticut	89,494	386,915	4.5	20.2	29,908	128,045	3.6	10.9
Delaware	17,009	72,164	2.5	12.9	4,623	19,252	.8	23.6
Florida	312,140	978,729	8.9	26.6	100,974	425,664	— 2.1	6.5
Georgia	109,871	449,650	.1	— .2	17,913	83,826	— 2.5	— 2.9
Hawaii	18,186	66,868	8.3	25.0	4,194	26,332	— 6.2	6.4
Idaho	26,000	124,035	.7	11.8	3,600	18,829	.1	10.6
Illinois	247,333	1,019,583	.2	— 1.7	72,753	315,649	1.1	— 2.5
Indiana	138,028	579,563	.6	— .2	19,129	91,394	— 5.3	— 17.2
Iowa	80,058	332,217	.3	— .5	23,461	96,610	4.8	14.0
Kansas	57,671	244,864	— 2.8	4.4	12,576	55,159	— .6	— .6
Kentucky	90,622	347,180	4.8	4.0	3,234	13,921	.5	— 1.4
Louisiana	109,266	445,319	1.8	.6	20,627	85,794	.2	8.3
Maine	33,991	141,264	2.6	6.2	12,004	51,497	3.4	18.4
Maryland	106,356	443,583	.8	— .7	16,431	70,557	5.0	19.6
Massachusetts	133,314	545,576	2.1	41.2	25,959	132,707	— 5.6	— 9.8
Michigan	177,146	726,574	1.1	— .7	60,041	252,728	— .6	— 2.2
Minnesota	113,766	469,120	2.5	2.8	36,416	165,491	2.3	6.8
Mississippi	71,688	308,830	— 2.8	— 3.7	12,097	51,529	.7	1.0
Missouri	85,690	369,592	.1	1.9	18,796	79,483	.9	1.4
Montana	23,581	112,570	2.2	.3	2,853	13,055	1.2	2.8
Nebraska	51,989	228,389	— .4	4.2	8,844	38,907	.4	.2
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	21,854	100,286	— 4.2	15.0	8,814	43,472	— .1	10.3
New Jersey	94,865	397,051	— 1.7	— 2.0	64,258	281,327	.3	11.0
New Mexico	45,782	178,254	3.4	5.8	4,152	17,906	.9	1.5
New York	123,443	499,833	1.0	— 1.4	129,383	601,647	— .3	— .3
North Carolina	210,285	860,512	2.7	4.2	(NA)	(NA)	(NA)	(NA)
North Dakota	15,143	73,285	.6	— 1.3	2,474	13,001	— 8.4	— 20.7
Ohio	274,133	1,110,979	3.1	8.5	58,718	225,725	5.4	5.9
Oklahoma	84,346	337,554	2.5	6.9	15,900	68,934	.4	— 1.6
Oregon	68,544	262,946	3.7	3.4	19,495	85,174	— .4	.9
Pennsylvania	179,347	724,739	.4	.1	82,970	305,884	13.0	43.6
Rhode Island	25,605	97,359	8.6	35.6	7,888	35,302	— 6.3	— 12.4
South Carolina	71,399	326,571	— 2.4	— 7.2	6,804	29,883	1.6	.5
South Dakota	14,500	83,175	5.0	8.6	3,200	14,186	3.7	4.5
Tennessee	154,053	638,199	.8	— .5	18,421	78,751	.4	— .6
Texas	494,832	1,707,203	8.6	13.0	134,654	608,871	.4	10.7
Utah	31,960	150,814	11.4	17.7	6,656	26,864	11.3	20.4
Vermont	12,952	55,279	1.5	5.3	3,420	13,806	5.8	15.7
Virginia	158,773	621,096	1.3	— .7	3,330	15,510	— .4	— 1.3
Washington	145,799	615,396	1.2	8.4	35,188	145,229	2.1	3.5
West Virginia	49,878	206,990	.2	.5	7,623	32,072	— .7	— .8
Wisconsin	136,313	565,118	2.2	4.3	34,629	144,100	2.1	1.7
Wyoming	10,341	48,983	2.1	30.6	1,285	5,578	5.1	1.4
Exhibit: Dist. Of Columbia ..	6,230	29,319	— 1.7	.7	3,097	12,452	11.2	40.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1992 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	12-month periods				12-month periods			
	1st quarter 1992 (thousand dollars)	Year ending March 1992 (thousand dollars)	Percent change from—		1st quarter 1992 (thousand dollars)	Year ending March 1992 (thousand dollars)	Percent change from—	
			Year ending December 1991	Year ending March 1991			Year ending December 1991	Year ending March 1991
United States, Total ²	875,189	3,506,478	1.1	5.0	25,220,032	102,263,972	.1	3.6
Alabama	25,383	109,832	.3	1.3	263,292	1,203,979	.9	6.7
Alaska	3,000	12,517	3.0	2.3	(X)	(X)	(X)	(X)
Arizona	10,290	39,687	-1.6	-2.1	234,392	1,302,638	-3.7	14.9
Arkansas	5,866	24,970	2.7	2.9	203,822	821,742	-.8	4.2
California	69,014	250,220	(NA)	(NA)	3,906,479	16,186,293	-4.9	-8.3
Colorado	4,796	20,904	-3.0	6.2	410	1,228,471	-19.6	-13.8
Connecticut	10,788	49,001	2.4	3.5	524,375	1,349,528	44.6	150.2
Delaware	2,385	11,519	(NA)	(NA)	124,403	483,022	2.3	1.4
Florida	140,253	516,865	-1.2	-.9	(X)	(X)	(X)	(X)
Georgia	26,896	113,908	2.1	-1.2	727,962	3,012,802	.2	2.6
Hawaii	9,752	40,242	.3	-2.2	228,944	877,209	-2.6	10.5
Idaho	3,200	13,219	2.3	26.9	94,000	463,234	.0	8.3
Illinois	14,059	59,651	-1.5	-6.6	1,210,528	4,544,759	.1	-.1
Indiana	6,123	33,203	-1.7	-3.4	566,171	2,222,774	.1	5.5
Iowa	2,809	12,714	.7	.4	385,082	1,408,696	.3	4.5
Kansas	10,713	45,120	-6.3	-12.3	154,219	901,988	-2.0	10.9
Kentucky	12,799	52,131	.4	1.4	379,528	1,460,936	-3.0	-4.4
Louisiana	10,945	42,756	1.1	-	205,151	872,522	4.9	11.0
Maine	7,013	34,327	-1.1	-3.8	121,633	587,330	-1.9	-2.2
Maryland	5,551	25,428	-1.4	-5.1	695,624	3,003,396	.4	3.5
Massachusetts	15,457	65,461	.1	-4.8	1,231,817	5,249,536	-.5	-1.1
Michigan	35,626	127,221	4.7	16.4	868,378	3,725,935	-4.0	-3.0
Minnesota	12,333	53,444	-2.3	-6.0	771,916	2,958,440	2.9	-1.1
Mississippi	8,146	33,883	.7	-.9	81,294	489,718	2.3	9.0
Missouri	4,868	23,077	-.8	-2.5	450,807	1,856,774	.7	-3.9
Montana	3,599	13,602	1.4	-.5	73,167	288,525	1.5	2.0
Nebraska	3,639	15,598	-1.0	-3.9	168,314	638,596	.3	11.0
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	2,416	13,544	-2.0	6.6	15,884	50,896	35.8	20.8
New Jersey	15,408	86,171	-4.7	24.2	1,118,635	4,221,960	7.5	34.9
New Mexico	3,985	17,142	-.1	-	128,130	477,061	16.4	43.8
New York	52,312	233,835	-2.9	-1.0	4,211,073	14,769,590	.6	1.7
North Carolina	37,674	156,169	1.0	1.9	772,231	3,462,256	-4.2	.1
North Dakota	1,143	5,437	-1.7	-2.9	24,831	114,085	-5.1	-.2
Ohio	14,148	63,468	-1.5	-4.9	1,057,419	4,371,377	1.1	4.2
Oklahoma	13,534	56,794	2.2	2.2	270,622	1,246,163	-.6	10.0
Oregon	2,323	10,572	.6	-2.0	503,730	2,145,525	3.0	14.6
Pennsylvania	48,029	151,905	5.7	13.0	1,235,334	4,210,838	10.5	27.9
Rhode Island	1,799	9,139	-.5	-7.5	96,527	465,389	-1.0	9.0
South Carolina	26,012	113,139	.7	-1.4	228,692	1,362,464	-2.6	-6.4
South Dakota	2,400	9,620	-2.5	1.3	(X)	(X)	(X)	(X)
Tennessee	15,590	62,389	.2	-.1	10,270	92,066	-1.3	-11.5
Texas	96,031	384,851	1.5	6.7	(X)	(X)	(X)	(X)
Utah	4,191	14,912	-1.8	-17.3	187,570	786,579	13.8	23.5
Vermont	3,508	14,223	-.9	1.1	57,985	274,080	3.0	3.8
Virginia	25,615	84,614	.5	-.4	721,486	3,324,761	.2	5.3
Washington	30,570	118,640	.8	2.3	(X)	(X)	(X)	(X)
West Virginia	1,690	7,742	-9.9	-10.6	142,454	599,295	.1	7.9
Wisconsin	8,033	35,301	-4.9	-14.0	765,451	3,150,744	3.1	15.9
Wyoming	257	1,362	-1.7	24.4	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,457	5,543	.7	-12.2	154,544	615,565	-.1	-3.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1992 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1992 (thousand dollars)	12-month periods			1st quarter 1992 (thousand dollars)	12-month periods		
		Year ending March 1992 (thousand dollars)	Percent change from—			Year ending March 1992 (thousand dollars)	Percent change from—	
			Year ending December 1991	Year ending March 1991			Year ending December 1991	Year ending March 1991
United States, Total ²	5,177,921	21,631,928	3.6	4.8	3,117,723	11,338,701	1.6	4.1
Alabama	38,431	168,247	4.7	1.0	31,772	156,373	1.2	8.6
Alaska	46,285	260,476	-2.7	4.8	5,040	22,749	-2.5	17.0
Arizona	34,494	228,240	5.4	32.9	62,818	210,302	-1.3	-7.4
Arkansas	21,978	111,609	-1.7	-10.8	19,421	83,588	3.1	6.1
California	962,129	4,426,829	5.0	-4.3	422,003	1,385,153	4.1	13.5
Colorado	21,686	112,609	5.1	-11.9	33,426	108,050	1.5	5.8
Connecticut	132,396	547,874	.8	3.4	49,800	175,660	14.1	12.3
Delaware	25,214	117,755	2.9	.2	4,282	19,527	-2.8	-10.9
Florida	106,833	589,152	5.2	-6.2	166,626	573,903	-8.7	-14.2
Georgia	119,413	365,855	4.0	-21.1	41,901	103,609	7.2	16.1
Hawaii	18,461	88,487	-4.3	-15.2	5,148	21,048	-2.4	1.8
Idaho	9,500	68,367	.3	7.5	15,900	50,473	1.1	-15.5
Illinois	238,015	931,725	6.2	-4.8	142,540	672,894	2.6	3.3
Indiana	39,493	347,672	-12.5	4.3	66,412	186,782	8.0	-1.5
Iowa	30,199	208,639	1.7	12.5	81,245	239,943	2.5	5.3
Kansas	20,040	201,736	-11.0	3.6	39,541	118,918	1.9	4.0
Kentucky	302,571	551,817	(NA)	(NA)	43,746	173,031	10.3	27.1
Louisiana	-3060	264,239	-4.0	-19.6	12,862	72,213	-11.8	-14.1
Maine	14,179	60,830	9.2	-19.9	15,684	55,754	1.0	.1
Maryland	83,854	270,920	.5	42.7	44,372	170,886	7.6	12.7
Massachusetts	309,803	790,848	13.3	22.6	99,313	289,233	-1.4	-6.6
Michigan	285,983	1,450,266	-7.2	-19.3	182,289	543,420	4.9	11.3
Minnesota	105,276	418,533	-3.7	-8.0	106,142	408,128	1.7	12.2
Mississippi	50,439	143,654	.4	8.2	28,407	84,692	4.2	-5.3
Missouri	21,206	235,815	4.0	4.8	69,087	216,557	2.0	2.9
Montana	6,205	66,540	-8	-29.7	13,398	41,060	4.0	4.8
Nebraska	29,474	102,833	8.3	25.2	23,002	59,461	3.8	-
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	21,807	113,198	-5.1	-13.1	17,078	54,133	2.3	-1.4
New Jersey	89,082	946,638	-2	-9.3	92,183	340,881	-1.5	-3.7
New Mexico	70,121	123,536	(NA)	(NA)	29,246	106,068	.3	4.5
New York	718,963	2,507,130	-4.6	23.5	164,700	625,400	-3	2.6
North Carolina	119,297	571,159	5.6	9.3	102,543	264,949	1.0	3.3
North Dakota	5,871	39,636	-8.6	-17.3	14,623	39,288	.2	.2
Ohio	319,628	673,407	7.3	8.4	82,126	458,921	-	9.9
Oklahoma	50,407	143,969	-1.9	8.5	96,682	351,256	6.0	14.4
Oregon	19,033	150,341	.1	2.4	62,354	247,713	3.2	-2.4
Pennsylvania	322,993	1,653,398	(NA)	(NA)	118,306	502,996	.6	2.3
Rhode Island	20,290	48,585	4.4	-21.0	17,705	55,501	4.9	3.9
South Carolina	36,899	154,073	1.6	1.1	29,467	86,704	.9	1.2
South Dakota	9,900	34,008	-.9	-10.3	11,820	40,825	9.5	14.5
Tennessee	77,775	312,903	-3.0	-2.2	49,550	173,960	4.3	6.7
Texas	(X)	(X)	(X)	(X)	119,994	759,415	-4.3	-3.1
Utah	6,272	74,969	-4.8	-19.1	8,895	40,139	2.2	-14.6
Vermont	8,222	29,786	10.7	15.7	8,700	47,393	5.6	48.3
Virginia	28,142	291,769	3.1	8.1	82,205	275,554	.6	6.1
Washington	(X)	(X)	(X)	(X)	62,521	221,294	.8	9.3
West Virginia	36,545	187,952	-1.1	-7.7	18,594	86,545	4.1	2.6
Wisconsin	146,177	443,904	2.9	2.3	66,166	210,407	11.9	19.5
Wyoming	(X)	(X)	(X)	(X)	15,844	42,712	12.1	.1
Exhibit: Dist. Of Columbia ..	25,852	131,511	3.7	1.2	4,812	18,733	7.2	2.0

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear

in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue

in table 3. ³Reflects increase in property tax collections due to recent legislative and accounting changes. ⁴Includes taxes collected for thefive dependent transportation districts. ⁵Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in 10:interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 22 cents per pack effective July 1, 1991.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate decreased from 5 to 4.75 percent effective January 1, 1991, and then increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990, and from 14 to 15 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990, and a surtax imposed on motor vehicle registration fees effective August 1, 1991. Various drivers license fees increased effective January 1, 1992.

COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

CONNECTICUT

General sales and gross receipts tax. Tax rate decreased from 8 to 6 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon July 1, 1991, 23 to 25 cents per gallon September 1, 1991 and from 25 to 26 cents per gallon January 1, 1992.

Tobacco product sales tax. Tax rate increased from 40 to 45 cents per pack effective October 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, beginning with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Corporate net income tax surtax reduced from 20 to 10 percent for tax years beginning on or after January 1, 1992 and prior to January 1, 1993.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Various operators' license fees increased effective July 2, 1990. In addition, various motor vehicle registration fees increased effective October 1, 1991.

FLORIDA

Motor fuel sales tax. Tax rate increased from 7.2 to 7.6 cents per gallon for 1992.

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases became effective June 1, 1990, and again on July 1, 1990. Some additional motor vehicle fee increases were effective July 1, 1991.

HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective October 1, 1991.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

IOWA

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

Corporation net income tax. Tax reduced from 4.5 to 4 percent for tax years after 1991.

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990, and from 16 to 17 cents per gallon effective July 1, 1991.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 15 cents per gallon.

LOUISIANA

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 31 to 33 cents per pack effective January 1, 1991, and from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Commercial vehicle registration fees increased effective October 9, 1991.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MARYLAND

Tobacco product sales tax. Tax rate increased from 13 to 16 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 21 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 6 to 6.5 percent effective July 1, 1991.

Tobacco product sales tax. Tax rate increased from 38 to 43 cents per pack effective June 1, 1991.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective June 1, 1992.

MISSOURI

General sales and gross receipts tax. Tax rate decreased from 4.425 percent to 4.225 percent effective July 1, 1990.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

MONTANA

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991 and resumed at 2.3 percent for the 1992 tax year.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

A corporation license surtax is imposed at the rate of 2.3 percent of tax liability for the 1992 tax year.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991. In addition, some motor vehicle registration fees increased effective October 1, 1991.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of first quarter 1992 was 23.8 cents per gallon.

Corporation net income tax. A 2 percent depreciation surcharge is imposed for tax years beginning January 1, 1992 and January 1, 1993. In addition, surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991. Motor carrier fee raised from \$1 to \$3 effective at the start of the 1992 registration period.

NEVADA

General sales and gross receipts tax. Tax rate increased from 5.75 to 6.5 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 16.25 to 18.75 cents per gallon effective October 1, 1991.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990, and from 16 to 18 cents per gallon effective June 16, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990, and decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

NORTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1991, was 22.6 cents per gallon, reduced from 22.6 to 22.3 cents effective January 1, 1992 through June 30, 1992.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

NORTH DAKOTA

Tobacco product sales tax. Tax rate decreased from 30 to 29 cents per pack effective July 1, 1991.

OHIO

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective July 1, 1990, and from 20 to 21 cents per gallon effective July 1, 1991.

OREGON

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective January 1, 1991.

Motor vehicle and operators' license tax. Automobile registration is required every two years. Motor carrier fees increased effective January 1, 1992.

PENNSYLVANIA

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased from 8.5 to 12.25 percent effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 26 cents per gallon.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Some commercial motor vehicle fees increased effective July 1, 1991.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Motor fuel sales tax. Tax rate increased from 15 to 20 cents per gallon effective October 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

Tobacco product sales tax. Tax rate increased from 23 to 26.5 cents per pack effective July 1, 1991.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents per pack effective July 1, 1991.

Individual income tax. A surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990, and from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990. Additional fees imposed effective January 1, 1992.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 21.5 to 22.2 cents per gallon effective April 1, 1991.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991.

WYOMING

Motor vehicle and operators' license tax. In addition, registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 17 to 30 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Some tax rates were decreased and others increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for First Quarter 1992 and Prior Periods

(In million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1992									
1st quarter	97,893	67,256	7,228	18,698	² 1,176	² 12	1,908	892	723
1991									
4th quarter	90,426	60,190	6,448	18,270	² 1,129	² 11	2,540	879	509
3rd quarter	95,360	63,460	6,796	18,120	² 1,110	² 11	3,785	1,371	707
2nd quarter	111,667	72,547	7,756	20,044	² 1,135	² 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
12 MONTHS ENDING									
March 1992	395,346	263,453	28,228	75,582	4,550	45	15,293	5,627	2,568
December 1991	399,448	267,184	28,550	75,522	4,442	44	15,330	5,394	2,532
September 1991	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.

²Allocation between retirement funds is estimated.